

## Abstract of the Disclosure

The soft boot and liner includes moisture transfer system that includes an inner fabric layer carefully selected from technically advanced fabrics. A series of layers are provided outside the inner liner including foam material layers, spacer fabrics and breathable membranes, in various orders. Encapsulation technology and waterproofing are used as well. The outer fabric layer is also capable of working with the other layers to promote the transfer of moisture. Frothed foams and flocking with fibers are further characteristics of the present invention. The moisture transfer system is incorporated into a soft boot or skate or as a removable liner for a shell boot. Numerous other modifications and applications are disclosed.